G. R. S. 58]

Previous references.

1914-15
(G. F)

File No. 75-14

Serial Nos. 1 — 4

Later references.

S. Fe. 90-1588 1/2, B. Jan. 16.

Gen. 23-5-1888 1/2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 4

Part B for September 1915

SUBJECT.

Annual Report on the working of the Local Audit Department for the year 1913-14

From the Comptroller,
No. 4534 / L.A.D 419 dt 1/15-12-14

SL

Forwards the annual Report on the working of the Local Audit Department for the year 1913-14, the third year of its working.

GPB—10,000—23-3-15

note:- (The file is closed without any orders)
M. Parthasarathi Naidu
5-11-1915.

G. R. S. 11] 1914-15

GENERAL AND REVENUE SECRETARIAT.

(Genl Secs

NOTES.

File No. 75-14

FILE HEADING.

Annual Report on the working of the Local Audit Department for the year 1913-14

From

The Comptroller

No. 4534 / L.A.D 419 Dated 1/15 · 12·14 Received 16·12·14

Diary No. 2323	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards the annual report on the working of the Local Audit Department for the year 1913-14, the third year of its working.

NOTES AND ORDERS.

1 No date is fixed for the submission of this report. Reference is invited to para 1 of the Comptroller's letter no: L·A·D·4329/484 dated 15·1·14.

N'

2 The separate reference as regards additions

NOTES—First Sheet.

GPB—20,500 - -8 S-14

2323

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 75 of 1914-2

Serial No.

establishment to the audit staff is being dealt with separately.

3 Genl Fin File 134-12, Sls 1&2, B April and G.F. 73-13, Sls 2&4, B June 14, relat to the reports for the years 1911-12 & 1912-13 are put up.

4 Subd for orders.
Hoe. 31.1.15

Instructions from the Asst Secy rec'd 1085
Hoe 13.2.15.

5 Subd with draft review.
Hoe. 17.2.15.

6 Tidy draft please
by 17/2

7 Tidy draft subd
Hoe. 18/2/15. Dewan)
by 18/2

Mule 21.2.15

8 Put up tidy draft by 22/2

23/2/15

9 Tidy draft as approved by the H Secretary is put up
Subd
Hoe. 23.2.15 Dewan)
by 24/2

5687
26-2-15

Mule 26.2.15

10. Draft approved.

11. The "account rules for the management of the Mysore Government Stud Farm at Kunigal" have been issued "under the authority" of the Government of His Highness the Maharaja". The

Vide preface.

NOTE—Contn. sheet.

GPB—25,000—2-11-14

6226

2123

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 75 of 1914-15

Serial No.	
	action taken in compiling and issuing the rules is very satisfactory; but, as the rules are "issued under the authority of Government", they should have been circulated to and approved by, the Council and received the sanction of His Highness the Maharaja, before they were actually issued for adoption.
	12 If there are any previous orders to the contrary, I may be apprised of them; if not the procedure indicated may kindly be followed in future. 2.5.15. AG
	13 Issue draft.
	14 ascertain what procedure was followed by Mily Sec'y in getting the 'Rule' approved & to submit circulars if any in the matter by 4/5
2	To The Comptroller, Presidents of Municipalities and Deputy Commissioners of Dists. No. H 6407-25 Dy 8th May 15 Records with observations.
	15 Draft letter to the Mily Secretary is put up. Subd Hord. 19/5/15. 16 Issue. Get information existing orders if any in the matter by 26/5 about
3	To The Military Secretary. no. H 6899 Dy 22-5-15 Requests him to state what procedure was followed by him in getting the Municipal Form

Received H.V.N. 26/5

NOTE—Contn. sheet.

GPB—25,000—2-11-14

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 75 of 1914.

Serial No.

In practice, however, questions relating to the amendment of the Standing orders of the I.S.R., for instance, are treated as Schedule matter. According to this precedent, the Account Rules under reference should perhaps have been similarly dealt with. There are no orders to the contrary—

N. Bns 15-6-15

20. Mean while the Sanction was recorded for printing the Rules in the Govt. Press. Vide para 2 of Mil & Secy's letter under Disp. also para 17 of this Note—

21. May be not consider the case as coming under viii of Scheduled subjects

16/6-15

22 The papers relating to the G.O. sanctioning the printing of the Rules are put up.

N. Bns 22/6/15

23 Strictly speaking for any paper to be published as under the authority of Govt Require previous approval of Govt is required but as it was not asked for when the appl[n] for print was received it was overlooked

24/6-15

NOTE—Contn. sheet.

GPB—25,000—2-11-14

5660

J. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 75 of 1914.

Serial No.

24) Submitted

Asst 30/6 BOK 25) Reference is invited to paras 11 and 12 ~~above~~ supra. The Manual does not seem to have been circulated to the Council and ~~appear~~ submitted to His Highness before being printed as ~~under~~ as authorised by Govt. It was however approved by His Highness the Yuvaraja and Col Jones and its printing in the Govt Press ~~has been~~ was so done by Govt.

26) Br V is has noted on the procedure to be followed in issuing a publication as authorised by Govt. Action has now to be taken regarding the last portion of para 12. A circular may be ~~issued~~ to all Heads of Depts stating laying down that a publication Shall not be Styled ~~printed~~ as authorised by Govt until approval of Govt has been actually obtained for it and an addition to the 'Schedule' to ensure such Compilations being submitted to His Highness for approval will perhaps do & Br V may perhaps take further action in these directions

draft as may be proposed.

Desai 13/9

This point may be raised. I am not sure of the expediency of this proposal as cases are of rare occurrence.

Desai

Govt

Br V

8/7/15

To Br V

NOTE—Contn. sheet 3/9

Br V

13/9.

GPB—25,000—30-4-15

5 Nos

G. R. S. 12]

General and Revenue Secretariat.

G-7 File No. 75 of 1914.

Serial No.	
	27 An extract from the Hl. Asstt. Secy's note with the Secy's orders thereon has been taken & will be separately submd.
	Hl 20-9-15 Asstt 24/9-15
	28 Submitted for orders as to whether the file may be closed
	Asst Secy 29 yrs. by 30/9.

H-R 1105/5

B

NOTE—Contn. sheet.

GPB—25,000—30-4-15.

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Report on the working of the Local Audit Dept for 1913. 14.

A/C L A D

The Kurnigal rules were discussed at a conference at which H.H. the Yuvaraja, Col A.A. Jones & myself were present. All differences were reconciled & the manual in a final form was made over to Col Jones for being printed & brought into operation. Please ascertain & note subsequent action if any from this records.

Also find out how the matter in respect of the Victoria Hospital rules now stand & note.

Put the facts in the form of draft reply in the next sheet

M
25/4

(A)

30 With reference to para 4 of the draft G.O. put up the Dewan wishes to have information as to whether the Accountants for the Victoria hospital and the Kurnigal Students farm have been approved formally by Govt & whether the Heads of the departments concerned have accepted the same — If not whether it is not necessary to formally approve them in the first instance before requesting the Officers concerned to take steps to put them into force without delay —

B. V. Lakshmana Rao
23. 4. 15

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

Assistant Secretary
Financial Branch
GRS.

GPB—25,000—23-7-12

23.4.15

(1626) D.No 2323 9

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

31 The Kunigal rules were discussed at a conference at which His Highness the Yuvaraja, Col. A.A. Jones and myself were present. All differences were reconciled and the manual in a final form was made ove to Col. jones. A printed copy of the Kunigal rules obtained from the Military Secretary's office is placed in the file. As in the pre face it is stated that the rules are now issued under the authority of the Governmentof His Highness the Maharaja, orders of Government may be held to have been obtained. As stated above, the rules have received the approval of the Extra-ordinary member and the Military Secretary, I may add that the Kunigal rules were personally drafted by me after a visit to Kunigal.

32 2. The Account Rules in respect of the Victoria Hospital were submitted to Government with Comptroller's letter No. 5486/L.A-D 574 dated 22ns January last and their

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29-6-14

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

orders are awaited. They have been accepted by the Senior Surgeon.

33 3. The draft has been suitably altered.

28th April 1915.

Dewan)

7005
30.6.15

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—29.6.14

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

4534

No. L.A.D. 419 OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 1st December *1914*.

DIARY NO. 2323

1914 1915
SECTION: G.T.
FILE NO. 75-14
1

FROM Diwan Bahadur
J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

D. M. Narasinga R a o, Esq., B.A., B.L.

Offg. *Secretary to the Government of Mysore,*
General and Revenue *Department.*

SIR,

I have the honour to forward herewith the annual report on the working of the Local Audit Department for the year 1913-14, the third year of its working.

Local Audit.

2. During the year under report the accounts upto end of 1912-13 of all the District and Municipal Boards in the Province, as well as those of the two City Municipalities of Bangalore and Mysore and the Sanitary Board, Kolar Gold Fields, were duly audited by the Local Audit Staff without ~~having~~ leaving any arrears at the close of the official year 1913-14; as promised in my last report.

Outside Audit.

3. The accounts of the following head-quarter offices were test-audited during the year under review, for the periods noted against each.

1. Stamp Superintendent's Office from 1--2--10 to 30--6--13
2. Stamp Manufactory ,, 1--7--10 ,, do.
3. Stationery Depot. ,, 1--1--11 ,, do.

Rec.—Gl. 18]

.....Department.

1914 .

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,

Comptroller to the Govt. of H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

.....*Dept.*

Dated

Despatched

Received

No. .....

Subject matter.

Forwarding annual report of working of the L: A Dept for 1913/14

GPB—1000—21-9-11

4.	Government Press.	from	1--3--11	to	30--6--13
5.	Amrut Mahal Department	,,	1--7--09	to	do.
6.	Medical Stores	,,	1--6--12	to	do.
7.	Victoria Hospital	,,	1--1--13	to	31-12--13
8.	Office of the Inspector General of Police.	,,	1--1--11	to	30--6--13
9.	Government Book Depot	,,	1--1--10	to	do.
10.	Cental Jail	,,	1--3--11	,,	1--3--13
11.	Mysore City Improvement Trust Board.	,,	1909-10	to	1912-13.
12.	Military Funds	,,	1--7--10	to	30--6--13.

And agreeably to Government Order No. G-3437-41/~~Fin.~~ G.M. 55-12-249 dated 11th November 1913, the accounts of the Industrial Depot at Bangalore were audited for the first time in April 1914. But, as some of the registers prescribed had not beem maintained for want of instructions, (which were given during the first audit), the second monthly audit was, at the instance of the Director of Industries and Commerce, taken up after the close of the year.

4. Under this head also, there has been substantial increase of work over that of last year. But it has again to be stated that owing to the inadequacy of the staff of two outside auditors, the audit work of the following offices could not be finished during the year.

1. Military Stores.
2. Imperial Transport Corps.
3. Imperial Service Regiment.
4. Local Service Regiment,
5. Infantry offices at Bangalore, Mysore & Shimoga.
6. Kolar Gold Fields, Police Superintendent's Office.

5. A permanent increase of this staff by two additional hands is absolutely necessary to enable the audit staff to visit once a year all the offices enumerated in Chapter I of the Local Audit Manual and the additional offices since added under sanction of

Government

Government, and a separate reference is accordingly made to Government, in this connection. Pending sanction of Government being obtained thereupon, I have, to avoid accumulation of arrears, as far as possible, deputed an additional auditor for this work out of the lump-sum grant at my disposal.

6. In addition to the regular work of the department the following special audits were, under the orders of Government, conducted during the year, the required additional staff being sanctioned by Government for the 1st and 3rd items of work:

1. The Excise accounts of the Mysore Taluk, vide, Government Order No. Fl. 1060-1/S.R 160-11-2, dated 5th September 1912.

2. The Savings Bank accounts and the accounts of the sale proceeds of patta forms of the Devanhalli Taluk (vide, Government Order No. R-7372/L.R. 303-12-4 dated 5th June 1913.)

3. The Industries and crafts section of the Chamarajendra Technical Institute, Mysore, for the years 1912-13, and the first half of 1913-14 (vide G. O. No. 7767-8/Edn. 86-13-14 dated 11th February 1914).

4. The accounts of the Dasara Industrial and Agricultural Exhibition, Mysore, were inspected by the Local Audit Officer during the Exhibition season of 1913.

7. Having observed that many of the offices, the accounts of which are being audited by the outside audit staff had no clear account rules formulated for their guidance, I have made arrangements to have a set of draft rules prepared for each office as early as practicable by the audit staff. A set of rules has now been drawn up for the Victoria Hospital on the lines of those drawn up by me for the Kunigal Stud farm and the

same

same has been sent to the Senior Surgeon for opinion. Similar rules will be prepared for each office whose accounts are subject to outside audit when next the audit work of those offices is taken up, and I have hopes that substantial progress will be effected during the current year under this head if, as recommended by me separately, Government are pleased to sanction the necessary additions to the Local Audit Staff.

7 (a) I need not emphasise on the importance of having clear account rules for the guidance of every large spending establishment; and it would be well if Government would kindly ask the heads of departments to consider the matter earnestly, and expeditiously when account rules for any department are drawn up and sent to the head of the department concerned for consideration and adoption with such modification as may be necessary from the departmental point of view. Unless the endeavours of the audit department to help the Administrative Departments in this important matter meet with prompt response there is little encouragement to me and my staff to pursue this course of framing account rules for the large spending establishments. The draft account rules for the Kunigal stud farm was sent to the Military Secretary so far back as May/14 and the points noticed by him as doubtful were personally discussed with Colonel A. A. Jones and His Highness the Yuvaraja, and definite conclusions arrived at. But the rules do not seem to have been definitely promulgated as yet. The draft rules for the Victoria Hospital were forwarded to the Senior Surgeon in July 1914 and he is still considering the question.

8. As no orders of Government have yet been passed on this office letter No. 4073/L.A.D. 471 dated 22nd December 1913, the audit of the accounts of the Muzarai Institutions has not yet been included in the Local Audit Scheme.

(Misc 7404-13 &1.)

9. In this connection, I beg to bring to the notice of Government that requisitions from the Heads of Departments for the occasional local audit and inspection of the accounts of the institutions under their control, with a view to help the departmental authorities in bringing to light material irregularities and having the transactions recorded on a satisfactory account basis, have been rather frequent of late and that they cannot be complied with owing to the inadequacy of the Local Audit Staff. Recently, at the instance of the Director of Industries and the Inspector General of Education, Government sanctioned an additional hand for the audit of the accounts of the Industrial school at Chennapatna, and of the Mechanical Engineering School, Bangalore, and the Oriental Library, Mysore. As, however, an experienced auditor on the permanent staff has to be drafted for such special audit work, work in the Central Office, is, to some extent, being frequently disturbed. With a view to avoid this inconvenience and frequent references to Government for temporary additional staff, it is highly desirable to adopt the arrangement in vogue in some British Indian account offices of having one reservist auditor attached to my local audit staff, who will always be available to undertake the special audits of the kind contemplated above, and in the separate reference made to Government, alluded to in para 5 supra, sanction is solicited for the entertainment of one additional hand therefor.

10. The local audit Department continued to be under the immediate supervision of Mr. B. Srinivasa Iyengar, Assistant Comptroller, who was on tour for 109 days in the year and personally inspected the accounts of the marginally noted offices.

1. The City Improvement Trust Board, Mysore.
2. Chamarajendra Technical Institute.
3. City Municipal Office, Mysore.
4. Seringapatam Municipality.
5. Closepet Municipality.
6. Tarikere Municipality.
7. Shimoga (District Office & Town Municipality.

During the inspection of the accounts of the Chamarajendra Technical Institute, Mysore,

Mysore, he noticed the existence of serious irregularities in the accounts connected with the purchase and supply of firewood required for the Pottery Section. The special report drawn up by him was sent to the Inspector General of Education for needful departmental action, and a copy of the same was sent to Government for information with this office letter No. 5979/L.A.D. 767, dated 18th March 1914.

8. Thirthahalli Municipality.
9. Shikarpur Municipality.
10. Siralkoppa Municipality.
11. Sagar Municipality.
12. Tiptur Municipality
13. Gubbi.
14. Tumkur (District Office & Town Municipality)
15. Maddagiri.
16. Sira.
17. Hiriyur.
18. Davanegere.
19. Chitaldrug (District Office and Town)
20. Harihar.
21. Yedatore.

11. I have again to bring to the special notice of Government the inordinate delay in the return of the audit notes and objection statements forwarded to the departmental authorities, and a statement showing the audit reports that have not yet been received back is hereto attached, (Vide Appendix A). I request that orders may be kindly issued by Government to the Presidents of Local bodies to strictly observe the rules laid down in regard to the disposal of audit notes and objection statements. (Vide rule 14 of Municipal account Manual and Rule 141 of Local Board Rules).

12. Embezzlements.

(A). Serious irregularities amounting to misappropriation of Public Funds, temporary and otherwise, were noticed in audit in the accounts of several offices and institutions as indicated below:---

(1). Devanhalli Taluk - Rs. 69-15-0

In the Devanahalli taluk, Nagadi Gumasta, Garudachar had, by a series of false entries in the Savings Bank accounts embezzled sums aggregating Rs. 53/- from the Government Savings Bank accounts; in the course of the examination of the patta forms, it was found that a further

sum

sum of Rs. 16-15-0 had been misappropriated by him. (Vide Government Order No. R-251899/L.R. 303-12-14 dated 7th October 1914).

(2). Arisikere Taluk.—Rs. 46--5--4.

(a). Shanbogue Nanjappa of the Gandasi Union in the Arsikere Taluk, who was entrusted with the Mohatarfa collections , had kept out of account several small sums of money collected by him amounting to Rs. 7--13--4, and was also responsible for the inordinate delay in the remittance of sums aggregating Rs. 14--8--0 collected by him. The matters was brought to the notice of Government in thisoffice letter No. 2004-5/L.A.D. 235 dated 15th September 1913 (Vide also Government Order No. 5042-3/L.B. 115-13-2 dated 18th November 1913).

(b). The same shanbogue Nanjappa while in charge of the collections in the Arsikere Municipality, during the absence of the permanent Shanbogue Ramadasappa, misappropriated sums aggregating Rs. 24/- out of the Mohatarfa and other taxes collected by him. The matter has already been brought to the notice of the Government in this office letter No. 2345/L.A.D.237 dated 15th September 1913, and a copy thereof being also sent to the Deputy Commissioner, Hassan, for information and needful action.

(3). In the marginally noted Municipalities of the Mysore District, it was noticed that a total sum of Rs. 61--10--9, for which receipts were granted by the Shanbogues and patels had not been brought to account. The original receipts have been sent to the local authorities with

1. Seringapatam.	Rs. 15--12--0
2. Melkote.	2---0--0
3. Nagamangala	0---4--0
4. Mandya	5---4--9
5. Maddur	5--12--0
6. Malvalli	3---0--0
7. Talkad	2---8--0
8. T. Narsipur.	7---6--0
9. Bannur.	0--12--0

Carried over 42.10.9

	Br. forward	42-10-9
10. Nanjangode.	Rs. 6---0--0	with the audit notes for
11. Chamrajnagar.	5---8--0	
12. Yedatore	2---0--0	necessary action and recovery
13. Hunsur.	3---8--0	
14. Heggadadevankote	2---0--0	of the amounts from the offi-
	Total	61-10-9

cials concerned.

(4). The several cases of temporary misappropriations and belated remittances reported by the Local Audit Department staff and enumerated in Appendix D are pending disposal by the Presidents concerned.

B. Chamarajendra Technical Institute.—The irregularities noticed in the fuel accounts of this school have been detailed in a special report (a copy of which was, ~~as~~ already stated, sent to Government for information); and the same is pending disposal by the Inspector General of Education. The other sericus irregularities in this institution requiring to be specially noticed are:---

1. Deficit of a sum of Rs. 12--1--2 in cash balance on the date of examination by the assistant Comptroller during a surprise visit on the 18th February 1914 about which a special report was drawn up and sent to the Inspector General of Education for information and needful action.

2. Omission to credit in the accounts of the school the sum of Rs. 47--11--3 received as sale proceeds on 15th October 1913 till it was pointed out during audit in March 1914.

3. Over-payment of sawyer's wages to the extent of Rs. 108--13--2 not supported by measurement entries in the timber note-book.

4. Remittance of Rs. 15-8-0 collected on 31st August 1911 after a delay of 7 months, i.e., on 23rd March 1912.

5. Omission to bring into account sawn timber valued at Rs. 266--11--5.

C. Considerable loss of revenue due to want of enforcement of rules was discovered in the audit of the accounts of the Mysore City Municipality. Tobacco imports on which Octroi duty was leviable was, till the 15th October 1913, allowed to be stored rent free in the bonded warehouse for considerably long periods contrary to the provisions of bye-law 20 of the City Municipality framed under section 48 of the Municipal Regulation, and no octroi duty was recovered on them, even when the imports passed from the hands of the original importers. This irregularity resulting in the loss of about Rs. 3,300/- during the years 1912-13 and 1913-14 has been brought to the notice of the President for needful action and recovery of the amounts due from the persons concerned. (Vide appendix C).

D. In the course of the audit of the Mysore City Improvement Trust Board accounts, serious irregularities resulting in considerable loss of revenue to the Board was discovered, of which the following may be specially mentioned:--

1. Keeping out of account small sums of money received by the Cashier, A. Kuppu Rao, who was in the habit of mixing public funds with private cash and delay in the credit of sums received in the office.

2. Abstraction of stamps from the acquittance roll and re-use of stamps once used by the cashier under circumstances constituting an offence under section 64 of the Stamp Regulation.

N.B. Items 1 and 2 have already been brought to the notice of Government by the President.

3. Want of proper accounting of old materials of properties acquired and demolished resulting in a probable loss of about Rs. 38,000/- to the Board in the shape of sale proceeds of materials.

4. Omission of demand of about Rs. 2823/ being the arrears due from purchasers of Trust Board properties.

5. Sale of experimental houses for prices far below the actual cost of construction, resulting in a loss of about Rs. 930/- to the Board.

6. Acquisition of properties without proper sanction and of properties greater in area than that sanctioned by Government.

7. Grant of loans to Government Servants contrary to the provisions of the Mysore City Improvement Regulation and failure to treat such loans as having been granted to members of the families of such servants, by taking necessary bonds from them as required by Govern ent Order No. 3849/M1. 292-10-2 dated 20th November 1911.

13. The other important defects and irregularities noticed in audit of Local Fund and other accounts are :--

1. Over-payment of Establishment and other charges amounting to Rs. 8296--3--0 as per details in Appendix E.

2. Short collections of receipts and short remittances to treasury of various amounts aggregating Rs. 1999-13--0, vide Appendix B.

3. Omissions in demand registers, and store accounts etc., incorrect preparation of bakkipatties, failure to take prompt action in recovering the dues resulting in loss of revenue to the Boards to the extent of Rs. 5270--4--5 as in appendix G.

4. Expenditure incurred without proper sanction and excesses over budget estimates without obtaining timely re-appropriations or extra grants as in ---
Appendix

Appendix H.

5. Items of expenditure for which bills and other vouchers have not been produced, vide Appendix J.

14. Most of the minor irregularities and defects referred to in para 10 of the last year's report continued to exist in the offices of the Presidents of Local and Municipal Boards during the year under report, and the following items deserve special mention here.

(1). Schedules of rates of Public Works charges have not been corrected and kept up to date, (Vide Rule 251 of the Municipal Account Manual).

(2). In most of the Municipalites, Octroi duty was omitted to be collected on amounts allowed as commission or discount and the levy was only on the net amount charged in the invoice, (Vide Rule 103, Municipal Account Manual).

(3). The Revenue derived from tolls established at or near the frontier in the several roads in the Mysore District was not divided equally between the Provincial and District Funds as required in Government Order No. 419-21/2821-3 dated 12th June 1896.

(4). In the Periyapatna Municipality, Octroi duty was compounded for a fixed monthly rate, irrespective of the value of articles imported, without special orders of Government and contrary to the principles contained in Chapter V of the Municipal Account Manual (Rules 90 to 92).

(5). In Sira, Chickanaikanhalli, Kunigal, Nosadurga, and Harihar Municipalites, cess at one anna in the rupee of Mohatarfa collections is being levied by the

Shanbogues

Shanbogues and Patels from the tax-payers for payment to the talwars who assist in the collection of these taxes. Neither the collection nor the distribution is brought on the Municipal Accounts.

(6). Loom-tax is being irregularly levied in the Hoskote Municipality.

(7). Heavy arrears of many years standing were noticed in several Municipalities in the province especially in the Hassan, Shimoga and Chitaldrug Districts, and a statement showing the arrears outstanding at the end of 1910-11, 1911-12, and 1912-13 as also the demand for 1912-13 in these Municipalites is given in Appendix K.

(8). A sum of Rs. 14--1--7 advanced to Mr. Lakshmana Sastry while Amildar of the Arsikere Taluk in 1903-04 is stated to be still due from him to the Municipality, and no steps seem to have been taken by the President's office for its adjustment.

(9). Several registers and records as indicated in Appendix F. were not produced for audit.

(10) Penal interest was not charged on belated repayments of instalments towards the advances made to the people of Dodballapur for building houses and also in the Mysore City, as required in Government Order Nos. 3792-4/L.F. 5-59-02 dated 4th April 1904 and 3738/- - - dated 3rd November 1903 respectively.

General Remarks.

15. Owing to the unavoidable delay in the printing of the Municipal Account Manual, it was not brought into operation during the year under report and Government have directed that the

the new rules should come into effect from 1st July 1914. Both the English and Kannada editions have now been supplied to all the Presidents of Municipalites and the new forms and registers prescribed in the Manual are indented for by them from the Press. The Local Board rules have also been recently ~~raised~~ revised by Government, and it is hoped that substantial improvement will be effected in the course of the current year in the accounts maintained in the several Local Fund Offices.

16. My thanks are due to Mr. B. Srinivasa Iyengar, Assistant Comptroller in charge of Local and outside audits, who with his staff had to work during the year under report under somewhat high pressure. Amongst the audit staff, I wish to make special mention of the Chief Auditor, Mr. A. Narasimha Moorthy Rao and Senior Auditor, D. Ramanuja Iyengar, who have evinced considerable zeal and interest in their work.

I have the honour to be,

S i r,

Your most obedient servant,

Comptroller.

3/12/14

Appendix A. Ene: to G.I.F. 75-14-1 (14

Statement showing the audit notes of the accounts of 1910-11 & 1911-12 still pending with Deputy Commissioners of Districts.

District	Name of office	Date on which the audit note was sent	Remarks.
Bangalore	Channapatna municipality for 1910-11 & 1911-12	5-4-13	
"	Kolegerahalli municipality —Do—	21-6-13	
"	Dommasandra Union 11-12	5-7-13	
"	Sarjapur municipality 10-11 & 11-12	25-7-13	
"	Anekal —Do—	—Do—	
"	Attibele Union 1911-12	28-7-13	
"	Presidents office municipal accounts 1910-11 & 1911-12	26-7-13	
"	—Do— District fund accts. 1911-12	29-7-13	
Kolar District	Kolar town municipality 10-11	7-11-12	
	—Do— 1911-12	17-9-13	
	Presidents office municipal accounts 1911-12	28-8-13	
	—Do— Dist fund —Do—	18-8-13	
Tumkur District	Presidents office District fund 1911-12	31-7-13	
Mysore —"	Seringapatam — 1910-11	29-8-12	
	French Rocks —Do—	19-8-12	
	Hirikurabetta —Do—	17-6-12	
	Bairoor —Do—	7-10-12	
	Melcote —Do—	31-5-12	
	Talkad —Do—	30-7-12	
	T. Narasipur —Do—	19-8-12	
	Nagamangalam —Do—	30-7-12	
	Mandya —Do—	30-7-12	
	Yedatore —Do—	15-11-12	
	Malavalli —Do—	29-8-12	
	Kanyanpur —Do—	25-4-12	
	Chamarajnagar —Do—	15-11-12	
	Gundlupet —Do—	Do	
	Hegadadevankote —Do—	Do	
	Periapatam —Do—	6-4-12	
	Hunsur —Do—	12-2-13	

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Statement showing the audit notes of the accounts of 1910-11 and 1911-12 still pending with the Deputy Commissions of Districts.

District	Name of office		Date on which the audit note was sent	Remarks
Mysore District	Presidents office	District fund account 1911-12	28-7-13	
	— do —	Municipal fund account	— Do —	
	Chamarajnagar municipality	— do —	— Do —	
Hassan "	Hassan Town municipality	10-11 & 11-12	1-5-13	
	Arakere	from 10-11 & 12-13	15-9-13	
	Channarayapatna	— Do —	14-11-13	
	Holenarasipur	10-11 & 11-12	3-1-14	
	Arakalgud	10-11 & 12-13	3-1-14	
	Belur	— Do —	15-4-14	
	Sakleshpur	— Do —	— Do —	
	Alur	— Do —	— Do —	
Shimoga "	Presidents office	municipal account 1910-11	21-2-12	
Kadur "	Tarikere	municipality 11-12 & 12-13	9-5-14	
Kadur "	Kadur	— " — Do	29-5-14	
	Birur	— " — Do	— Do —	
	Mudigere	— Do	— Do —	

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	Srinivasapur				1 6 -				1 6 -	
	Bayapalli				- 10 -				- 10 -	
	Gunibanda				- 12 -				- 12 -	
	Goribednur	-	1	5 5	- 4 -	3	4 -		5 7 5	
Hassan	Sakleipur							6 4 x	6 4 -	x Cattlepound collections
	Hassan Down				- 8 -				- 8 -	
	Belur	1	1	2				8 x	1 9 2	
Shimoga	Shimoga Down				8 5 9	1	13 8 ⊕	1 11 6 x	11 14 11	⊕ Other items such as tolls etc
	Thirtha halli	1	12	6	1 12 -				3 8 6	
	Hannali	-	6	10	- 1 -			- 10 - x	1 3 10	x Credit due to error in calculation
	Shikapur	-	1	3	6 - -			- 9 -	6 10 3	
	Sagar				- 10 -				- 10 -	
	Sorab	2	2	4					2 2 4	
	Seralkoppa				2 14 -				2 14 -	
Chitaldrug	Chellakere	-	4	4	1 14 -			4 4 3	6 6 7	
	Jagalur	-	15	10					- 15 10	
	Harihar				- 12 6			- 4 7	1 1 1	
	Davengere				4 5 -				4 5 -	
	Molakalmuru	-	5	4				- 6 4 x	- 11 8	x Credit
Kolar	K. Gy. Flos. San. Board				1 10 -			- 4 - x 3	3 - -	x Bound
Bangalore Dt	Chaepet							4 - -	4 - -	Shoptax.
Mysore	Seringapatam	-	3	3		15	12 -		15 15 3	
	French Rocks	178	12	9					178 12 9	Includes 178-12-6 Smuggling

Enc: to G. F. 75-14-1

Appendix-B

Statement showing short collections of receipts & short remittances to Treasury of various small amounts discovered by the L.A.D. staff during 1913-14 (vide para 13(2)).

District	Name of office	Gold	Pound Shortage	Short remittance	Total	Remarks
Mysore	City Municipality			-- 10.6 --	10.6	Pound collections
Kadur	Chickmagalur Mun.	- 2.2			- 2.2	
	Tarikere	1 15.9	- 12 -		2 11 9	
	~~Madgere~~ Mudgere	12 11.10	1 8 -	12 4 -	26 7 10	
Tumkur	Tumkur Dy. Comm.	- 2.6	- 2 -		- 4 6	
	Tiptur	- 14 3	2 3 -		3 1 3	
	Gubbi		2 1 9		2 1 9	
	Kortagere	2 6 0	3 6 6	18 14 -	24 11 2	
	Sira	11 - 3	- 6 -		11 6 3	
	Kunigal	8 4 8		7 8 10	15 4 6	
Holar	Chitaldrug	10 10 8			10 10 8	
	Sub Collector	7 4 9			7 4 9	
	Chickballapur	4 6 6	- 4 -		4 10 6	
	Kolar Dowle	- 15 11			- 15 11	
	Malur		- 8 -		- 8 -	
	Bowringpet	- 3 -	1 5 -	4 - -	5 8 -	

Appendix C Mysore City Municipality No: 5 F. 75-14-1, 18.

Statement showing the amount of Octroi duty leviable but not levied on the quantity of tobacco issued from the Bonded Warehouse during 1912-13: on sale (or transfer) of the quantity by importers.

Names of importers.	Sold or transferred	Date of issue	Quantity issued	Octroi duty leviable but not levied	Remarks.
			lbs. S. T.	Rs. as. p.	
By office sale.	S	8-3-13	5 - -	15 - -	
	S	14-2-13	12 - -	36 - -	
Siddalingaiya	S.	21-3-13	6 10 -	18 12 -	
	S	15-5-13	6 15 -	19 2 -	
Seva Chetty	T	22-11-12	5 25 -	16 14 -	
	T	28-12-12	2 5 -	6 6 -	
	T	13-1-13	12 15 -	37 2 -	
Meer Hyatha Sab	T	14-8-12	25 20 -	76 8 -	
	T	18-8-12	5 20 -	16 8 -	
	T	3-10-12	5 20 -	16 8 -	
	T	24-12-12	32 - -	96 - -	
	T	4-3-13	5 15 -	16 2 -	
Mahmad Yusuff Abdul Shukur	T	31-3-13	6 10 -	18 12 -	
Syed Ahamed Sab	T	23-12-12	13 20 -	40 8 -	
	T	5-7-12	2 25 -	7 14 -	
	S.	18-6-13	10 30 -	32 4 -	
Veera Chetty	T	4-7-12	6 15 -	19 2 -	
	T	24-8-12	18 25 -	55 14 -	
	T	8-4-13	13 10 -	39 12 -	
Muddanna	T	2-9-12	54 20 -	163 8 -	
	T	2-9-12	47 25 0	142 14 -	
Mahmad Ismail	S	31-10-12	59 7 2	177 9 -	
Mahmad Syed Meerhyaja	T	21-9-12	6 17 12	19 5 -	
Muddalingappa	S.	29-4-12	1 35 -	8 10 -	
	T	7-10-12	23 20 -	70 8 -	
Syed Burdan Sab	S.	9-5-13	2 15 -	7 2 -	
			390 20 -	1171 8 -	

Carried over

Name of importer	Sold or transfer	Date of issue	Quantity issued M.	S.	T.	Octroi duty leviable but not levied (at Rs 3 per maund)			Remarks.
Brought forward.			390	20	-	1,141	8	-	
Basavaraja Chetty	T	25-8-12	4	37	12	14	13	-	
	T	23-12-12	9	2	12	27	3	-	
	T	4-3-13	4	30	-	14	4	-	
Gaffar Khan	T	25-8-12	18	20	-	65	8	-	
Rahim Khan	T	7-8-12	2	5	-	6	6	-	
Ravandur Sivalinga Chetty	S	19-11-12	6	25	-	19	14	-	
Fakir Ahmed Sab	T	31-8-12	29	30	-	89	4	-	
Abba Soddan Sab	T	1-2-13	6	30	-	20	4	-	
Gaffar Khan	T	17-10-12	4	20	-	13	8	-	
	T	8-11-12	17	17	12	52	5	-	
Syed Mahmad Sab	T	11-11-12	6	27	12	20	1	-	
	T	12-4-13	6	35	-	20	10	-	
	S	24-12-12	10	17	12	31	5	-	
	S	1-1-13	15	25	-	46	14	-	
Syed Ahmed Sab.	S	8-3-13	14	5	-	42	6	-	
	S	13-3-13	17	7	12	51	9	-	
	S	16-3-13	14	37	12	44	13	-	
	S	24-3-13	8	-	-	24	-	-	
	S	13-4-13	6	33	18	20	8	6	
	S	22-4-13	13	38	18	41	14	6	
Linga Chetti	T	27-12-12	13	20	-	40	8	-	
Virabhadrappa	T	19-11-12	18	-	-	54	-	-	
Shankarappa	T	3-6-13	12	20	-	37	8	-	
Siddalinga Chetty	S	30-1-13	17	15	-	52	2	-	
	T	12-4-13	9	30	-	29	4	-	
Carried over.			680	30	-	2,042	4	-	

Names of individuals.	Sold or transfd	Date of issue	Quantity issued			Actual duty payable but not levied			Remarks.
			M.	S	T	Rs.	a	p	
Brought forward.			683	8	-	2042	4	-	
Somanna.	S.	5-4-13.	2	23	18	7	12	6	
Sidaling a chetty.	S.	14-5-13.	2	25	-	7	14	-	
	S.	18-5-13.	6	25	-	19	14	-	
Sevaling a chetty	S.	20-5-13.	6	-	-	18	-	-	
	T.	29-5-13	13	12	12	39	15	-	
Narandas Lingachetty	T	28-6-13.	20	15	-	61	2	-	
Total			732	11	6	2196	13	6	

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Statement showing the amount of duties debitable but not levied on the quantity of tobaccos issued from the Bonded Warehouse during 13-14. on Sale (or transfer) of the quantity by Importers.

Page Number of the Ledger	Name of Importers.	Sold or Transferred	Date of issue	Quantity issued			Duties recoverable but not recovered @ Rs 3 per lb			Remarks.
				lbs	s.	f.	Rs	as	p	
3	Seddalingayya	Sold	10-9-13	26	17	12	79	5	-	
13.	Ayyappa chetti	Trans.	10-7-13	7	15	-	22	2	-	
26	Syed Ahmed Sahb.	Sold	29-8-13	6	35	-	20	10	-	
33.	Ramandra Baddana Setti	Trans	22-9-13	2	32	12	8	7	-	
52	Basavarayya chetti	do.	10-9-13	6	20	-	19	8	-	
53.	do.	Do.	30-8-13	13	7	12	39	9	-	
		Do.	28-9-13	6	30	-	20	4	-	
		Sold.	18-7-13	6	22	12	19	11	-	
		Do.	31-7-13	6	32	12	20	7	-	
		Do	10-9-13	4	5	-	21	6	-	
		Do.	10-9-13	13	35	-	41	10	-	
		Trans	28-9-13	13	7	12	39	9	-	
58	Veera Rudrappa.	Sold	4-10-13	4	30	-	14	4	-	
60	Krishnappa.	Do.	26-9-13	1	27	12	5	1	-	
67	Salar Masud.	Trans.	9-8-13	10	25	-	31	14	-	
		Do.	16-8-13	5	36	-	17	10	-	
		Do.	9-9-13	12	20	-	37	8	-	
		Do.	12-9-13	12	5	-	36	6	-	
68		Sold	4-7-13	8	-	-	24	-	-	
		Do.	24-7-13	7	12	2	21	15	-	
		Do.	16-8-13	7	30	-	23	4	-	
82	Mahmud Hussain	Trans.	1-10-13	4	15	-	13	2	-	
83	Lehenna Setti	Do.	4-10-13	9	37	12	29	13	-	
84		Do	21-7-13	6	30	-	20	4	-	
		Do.	28-8-13	7	25	-	22	14	-	
		Do.	10-9-13	13	20	-	40	8	-	
85		Do	1-9-13	13	15	-	40	2	-	
		Do.	10-9-13	26	5	-	78	6	-	
91	Chick Basetti	Do.	14-8-13	7	-	-	21	-	-	
		Trans.	29-9-13	13	22	12	40	11	-	
111	Basetti	Transfer	9-9-13	10	35	-	32	10	-	
112		Sale.	24-9-13	6	5	-	18	6	-	
113		do	26-9-13	11	35	-	35	10	-	
114	Narain Roya	Do.	20-9-13	5	22	12	16	11	-	
		Total		324	32	12	974	7	-	

Page of the Register	Name & Description	Date of Enlistment	Date of termination for discharge	Quantity annual			Gratuity due if invalided at Rs 80 per annum			Amount drawn in advance in addition to gratuity		
2	Ghuffar Sahib	26-4-12	10-9-13	6	10	a	18	12	-			
		9-5-12		5	5	-	15	6	-			
				17	25	-	52	14	-			
22	Mahmed Shah	16-4-12		6	15	-	19	2	-			
43	Ghaus Peesha	2-5-12	11-7-13	8	5	-	24	6	-			
53	Fatta Sahi	16-7-12		7	10	-	21	12	-			
	Total			~~92~~ 50	~~37~~ 30	~~12~~ 0	162	4	-			

Compd.

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Total 3323-8-6

Appendix D. Encl to G.O. No. 75-14-1, 45

Statement showing the temporary misappropriations & belated remittances noticed by the Local Audit Department in the accounts for 1912-13 (vide para 11 A (3) of the Report.

Name of office	Particulars	Amount	Date of collection	Date of remittance to Treasury	Remarks
Arsikere municipality	M. Shatarfa Collection Receipt No 9	7 - -	30-10-12	9-8-13	Reported to Government in No 23645/L.A.D. 237 dated 13th September 14
	Do — Receipt No 43	2 - -	27-6-13		
Do (Gandasi Union)	Do	1 8 -	25-11-11	18-5-13	Reported to Government in No: 2004/ L.A.D 235 of 16th September 1914
Do	do	2 8 -	8-12-12	18-1-13	
Do	Do	3 - -	23-8-12	18-5-13	
Shikarpur Municipality	Do (Thummerinani)	7 - -	1-6-13		Under investigation by the Vice President
Sagar Municipality	Do (Nagar Sacemrasuffe)	2 - -	29-3-13		Do — Do.
Sirsi Koppa (Union)	Travellers Bungalow ~~Conservancy~~ fees	1 14 -	23-11-11 15 25-11-11 4 20-1-12 15 29-2-12		
Chamarajendra Technical Institute	Sale proceeds of articles	47 11 3	15th Oct 13		
Do	Do	15 8 -	31-8-11	23-3-12	
		90 13			

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Due to computation of fractions more than half as one.

Double payment of the same claim

Errors in calculation and in posting from measurement books

Rates passed in excess of those sanctioned in Estimates

Inadmissable charges.

Extra Cost incurred in consequence of Privilege leave to inferior Servants

Do do Davangere

Horse allowance drawn by Sanitary Inspector of Davangere and Jagalur during joining and Privilege leave.

am by the Town Challakere

icipality for the period

years six months 1st to 18 Aug 12

ces amount of pending charges

to General Refer.

Chitaldroog Municipality

		10 13 7
		15 7 3
		17 - 9
		2 7 9
		34 11 2
34 11 6		
13 6 3		
~~34 11 6~~		
10 8		
~~10 8~~ -		
12 10 1		
2 8 3		
~~12 10 1~~		
		4 1 3 -

Statement showing the overpayments made in the Local and Municipal Boards under Establishment and other charges vide para 13 (2).

Name of Municipality or Local Board.	Particulars	Establishment charges	Contingencies	Public works.	other items	Pounds.	Detail
Meycauayan city Municipality Improvement Trust Board.	Acquisition of properties				93 99		
do	Under Construction			6670 99			
do.	Irregular grant of Privilege leave to members of Establishment.	56 1 -					
do.	Acting arrangements made contrary to Rules	76 2 -					
Bangued city	do do	61 - -					
Meycauayan city Municipality	Local allowance paid to President during joining time	3 37					
do.	Increment to Sanitary Inspector from April 12 untill of May 12	2 - -					
do.	Privilege leave allowance paid to Sayer Barramoya Manager to Head Gangman of the Disinfecting Staff &c	8 14 -					
do.	Acting allowance paid in excess.	1 11 -					
	Fine imposed but omitted to						

Total	864	15 11	~~18 2 6~~ ~~13 11 6~~ 17 2 6	7047	- 8	366	5 8	4	1 3	~~8296 3~~ ~~8300 10~~ 8299 10	-		

Compd

Appendix 8.

Name of Municipal Council or Board.	Parliamentary.	Establishment Charges.	Contingencies.	Public Works.	other items.	Pounds.	Deficit.
Kadur Dist Fund. (District Office)		38 7 7			38		
Municipal Fund (do - do).		3 4 -	3 12 8		76 6 11		
Accountants.		7 10	2 6		24 - -		
Cashier.		7 10					
Tumkur Dist Fund (President's Office)		31 5 4	5 1 10				
do (Municipal Fund)		222 - 8					
Tumkur Town Municipality Surcharges		- 10 2	4 12				
Kolar Dist Fund (President's Office)		27 10 3	1 2 7		11 4 -		
Kolar M[illegible] (do).		8 0 3 10			89 - 10		
Kolar Town			2 2 11				
Shimoga (Dist Fund)		1 - -		15 7 9	1 3 -		
K.G.F. Sanitary Board.		- 1 3		6 6			
Bangalore Dist Fund		9 6 5					
Mysore Dist Board		73 18 10					
Bangalore City - Municipality -		41 10 7					
		61 - -		280 - 2			
Chamarajendra Technical							

Chendapatna	225 duplicate invoices of cloth imports, records, connected with the sale of 3 cattle ~~+ 23 duplicate invoices of cloth imports~~. Acquittance Rolls.
Nelamangla	Records connected with the sale of cattle and 23 duplicate invoices of cloth imports
Vadaguinhalli	Sale Records & Manure
~~Sarjapur~~	Acquittance Rolls for August 12 & May 13.
Hengeri Union	(1) Acquittance Rule.
	(2) Counterfoils of cattle release receipts
	(3) Sale records of cattle & Trans.
	(4) Panchi Taktha for transfer ~~of~~ of assessment for ~~Khata~~ Nos 88 to 95. Khata
Kidadi Union	(1) Thanaki Patti for 12-13.
	(2) Sale ~~Records~~, Records of Trans, Manure & Cattle
	(3) Acquittance Roll
	(4) ~~D.C. to Register~~. Demand Collection and Balance register.
	(5) Imprest accounts.
Gelahanki Union	(1) Sale Records of 3 cattle
	(2) Do of pound & Manure.
	(3) Thanaki Patti for 1912-13.
	(4) ~~D.C. to Register~~. Demand collection and Balance Register.

Appendix F.

List of Registers and other records not produced for audit.

Name of office.	Particulars of Records.	Remarks.
Bangalore City Municipality.	Accounts of furniture to & Schools.	
	Measurement books No. I used by A. Venkatachala and that for repairing the bathing Shed in Doddakeretank.	
	Estimates for repairing the Memorial fountain	
	railing & some other works —	
do.	Pages 4 & 6 of measurement book No. II A for 12-13.	
	Revision Statement in cases where the work as	
	executed ~~differed~~ differed materially from the estimate.	
H. G. I. Sanitary Board.	(1) Pound Registers of Hunkund, Doddakarabba	
	Koregam Kempapura & Basavanhalli pounds.	
	(2) Counterfoils of receipts for rents of butchers Stalls, ~~for~~ from	
	17-7-11 to 11-9-11.	
	(3) One measurement book	
	(4) Payees receipts.	
Bangalore District Board.	4. Measurement	
	49 Payees receipts	
do. Municipal Board office	23 Bills & Payees receipts.	
Kankanhalli	(1) Counterfoils of receipts for octroi duty on cloth received	
	during July, Aug, & Sept-12 & April 13	
	(2) Admission & Release Registers of pounds from 1-7-12 to	

27

Name of office

Kalkeerekalli Union
(Serving upto July)
Nanjangud

Malavalli
Do annex.

Gundlupet
~~Heggadadevankote~~
Heggadadevankote

Parchments & Records &c.

(57) Acquittance Roll.
Union accounts

Impounding & Release Books from 10-7-11 to 12-3-12 &
from 27-9-12 to 19-1-13.
Cattle found Register from 27-9-12 to 19-1-13.
Sector receipt books from 25-3-12 to 1-6-12
Cattle found Registers from 27-9-12 to 19-1-13
Impounding & Release Books 10-7-12 to
12-3-12 & 27-9-12 to 19-1-13.
Mahatarfa receipt books 1911-12 & 12-13.
Income & decrease Statement & Yerkhwari
Statement.

compd. 19/12/12

Ene: to Q. No 75-14-1.

Appendix G

Statement Showing the omissions in demand registers &c. accounts &c resulting in loss of revenue to the Municipality. Vide para 13(3) of the report.

Name of office	Particulars	Amount	Remarks.
Mysore City Municipality.	Hand cart with wheels purchased in Dec 12	20	
	2 Antonia clocks bought in Nov & Dec 12	30	
	5 trays purchased in Nov 12 & January 13	10 11	
	A pair of Scissors purchased	1 4	
	Six Water pans with Sprays & Six without Sprays	2 13	
	Ten hand Carts	351	
	Two locks purchased in Dec. 12	1 6	
	Rolling the Cricket ground in front of H. H's the maharaja's College	6 10 8	
Mysore City Improvement Trust Board	Non entry in balance Register of arrears due from the purchasers of properties	2823	
Bangalore City	Collections made from rate payers	101	
Technical	Omissions of demand in Dewan's Register	1632	
Chamarajendra Technical Institute	Sawn timber	266 11 5	
do	Articles sold on credit not posted in the Ledger	23 12 4	

	Purpose of Office Establishment		51	3	4	Sanction of Government not obtained
Mandya	Excess expenditure over Budget grant		149	15	3	
Krishnarajpet	do.	do.	154	6	6	
Malvalli	do.	do.	1,089	12	"	
Saligram	do.	do.	766	4	1	
Bangalore City Municipality	Expenditure without Government Sanction		202	10	"	
	do.	do.	158	3	11	
	do.	in excess of budget grant	38	14	-	
			2,840	10	11	
	Total		5,896	13	6	

Compd

Appendix II Memo No G.F. 75-14-1,

Statement showing the excess expenditure & expenditure incurred without proper sanction notified by the L.A.D. in the accounts for 1912-13 Vide para 12(5) of the Report.

Name of Office	Particulars.	Amounts	Remarks.
Mysore City Municipality	Amount paid for Sarawati Pooja &c	4 " "	Sanction of Council not obtained.
	Purchase of 31 Chairs		
	do of 2 Ansonia Clocks		
	Stitching Charges for 26 suits for menials	15 " 6.	
	Purchase of a harmonium for the Girls' School	40 " "	
	Publication of a notice in Sadhui	3 " "	
	Purchase of Khaki, Alwan, & buttons for dress for menials	146 13 "	
	Bombay Municipal Account Code.		Sanction of Government not obtained.
	Madras " do "		
	2 Rubber Stamps		
	Monthly payment for removing bee hives in the Townhall premises	2 " "	Sanction of the Council not obtained.
	Purchase of garlands & boquets on three occasions		
	Purchase of 40 blankets for the Isolation Hospital.	240	

Appendix J. Enclosure to G.F. 75-14-1, (30)

Statement showing the items for which vouchers & bills were wanting vide para 12(6) of the report.

Name of office	Particulars				Remarks.
Mysore City Municipality	Bill of Mackenzie & Co said to have been short paid	12	"	"	
Mysore District Board	Details Contingent bills	28	9	"	
-do-	Payees receipts	1,926	"	11	
Mysore District President's office (Municipal Board)	-do- in support of contingent & P.W. charges	2,557	9	6	
	Complete in bills completion	262	15	3	
	Total	4,787	2	8	

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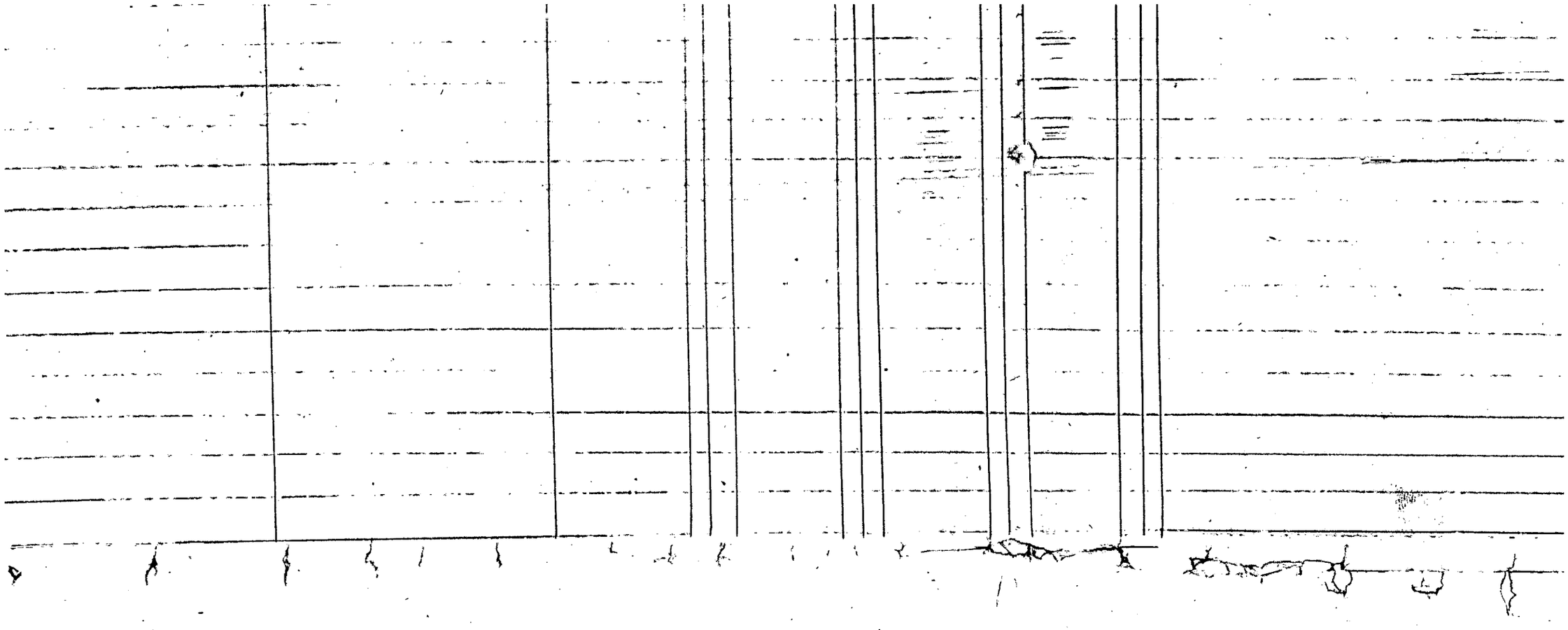
14/12/14



Appendix 1d.

Rec: R. & Y. F. 75-14-1,

Statement showing the heavy arrears of Revenue that had accumulated in some of the municipalities in the Province - vide para 13(b) of the Annual Report.

District	Name of Municipality	Balance on 30-6-11	Balance on 30-6-12	Balance on 30-6-13	Demand for 1912-13.	Remarks.
Hassan	Hassan Town	1379 14	2573 8 11	3616 3 2	4796 12	
~~Sakleshpur~~	Sakleshpur	1186 10 3	1315 1 3	1577 10 11	1843 7 4	
	Arsikere	2357	2885 4	1924 10 6	1513 4	
Shimoga	Shimoga	6561 6 11	6892 3 1	6802 11 6	9032 4	
	Honnali	474 13 11	424 15 1	638 8	1173 15	
	Sorab	259 11	370 12 11	425 9 4	1159 8	
Chitaldrug	Chitaldrug	529 2 4	825 13 4	1660 14 4	2966	
	Hosdrug	771	329 8	714 6	1475 8	
	Harihar	847 1	755 8	1301 8	455 8 4	
	Jagalur	653 6 6	654 4 6	822 14 7	157 11	
	Davangere	2591 6 1	4887 2 11	5190 2 5	9340 10 11	

compd
14/12/14

G.R.S. 28]

"Tidy draft as approved by Finl Secy"

G.G., File No. 75-14
Serial No. 2

*Diary No. of letter replied to*_____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
( )

, *the* 191 .

READ—

Letter no: 4534/L.A.D.

419 dated the 1/15 December 1914

from the Comptroller, Submitting

the annual report on the working

ORDER THEREON—No.

of the Local Audit Department

for 1913-14.

Date of issue 8-5-15

Signed by W Rangacharya

Order thereon: No 2b 6407-25

Recorded. 8 May 15

over.

SUBJECT.

2 Govt are glad to notice that the accounts up to end of 1912-13 of all the District and municipal Boards in the State as well as those of the two City municipalities of Bangalore and Mysore and of the Sanitary Board, Kolar Gold Fields, were audited without leaving any arrears at the close of the official year 1913-14 and that as compared with the previous year more work was done by the outside Audit Branch in the audit of the accounts of Head Quarters offices.

3 Govt note that in addition to the above the following special audits were conducted during the year:—

1 Audit of the Excise accounts of the Mysore Taluk

2 Audit of the Savings Bank

GPB—20,000—2-10-11

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

accounts and the accounts of the sale proceeds of patta forms of the Devanhalli Taluk

3 Audit of the Industries and crafts section of the Chamarajendra Technical Institute, Mysore, for the years 1912-13 and the first half of 1913-14.

4 Audit of the accounts of the Dasara Industrial and Agricultural Exhibition, Mysore.

4 Govt. agree with the Comptroller that it is of the greatest importance to have a set of clear account rules for the guidance of all offices which are subject to outside Audit, and note with approval that he has already prepared Account manuals for the Victoria Hospital and the Kunigal Stud Farm and will get similar compilations prepared for other offices when

GPS—12,000—15-2-13.

the accounts of these are next taken up for audit.

~~The Senior Surgeon and~~ the Military Secretary to whom the Compilations relating to the Victoria Hospital and the Kunigal Stud Farm are reported to have been sent are requested to take steps to put them into ~~force without delay~~.

5 Govt regret to notice that Presidents of District and Municipal Boards have taken unnecessarily long time to return audit notes to the Comptroller with their remarks and would impress on them the necessity for strictly adhering to the provisions of rule 14 of Municipal Account Manual and Rule 141 of Local Boards Rules. Audit notes should receive the prompt ~~and personal~~ attention of the Presidents and they should

The Account rules for the Kunigal Stud farm have already been ~~framed~~ issued and are in force. The Victoria Hospital accounts rules which ~~have~~ have been scrutinized by the Senior surgeon are before Govt and should be brought into force after they are formally approved.

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

be returned to the Comptroller with replies with the least delay possible. Govt. trust that these officers will not give room for similar complaints in future.

The Comptroller reports that the following audit reports have not yet been returned.

District	Name of Office	Date on which the audit note was sent.
Bangalore	Channapatna Municipality for 1910-11 & 1911-12	5-4-13
	Vadagenahalli Municipality Do	21-6-13
	Dommasandra Union 1911-12	5-7-13
	Sarjapur Municipality 1910-11 & 1911-12	28-7-13
	Anekal Municipality Do	Do
	Attibela Union 1911-12	Do
	President's office Ml accts 1910-11 & 1911-12	26-7-13
	Do Dist. Fund accts 1911-12	29-7-13
Kolar	Kolar Town Municipality 1910-11	7-11-12
	Do 1911-12	17-9-13
	President's office Ml Accts 1911-12	28-8-13
	Do Dt. Funds Do	18-8-13
Tumkur	President's office Dist Funds Do	31-7-13
Mysore	Serugapatam 1910-11	29-8-12
	French Rocks Do	19-8-12

GPB—12,000—15-2-13.

Krishnarajpet	1910-11	17. 6. 12
Bannur	Do	7. 10 12
Melkote	Do	31. 5. 12
Talkad	Do	30. 7. 12
T. Narsipur	Do	19. 8. 12
Nagamangala	Do	30. 7. 12
Mandya	Do	30. 7. 12
Yedatore	Do	15. 11. 12
Malavalli	Do	29. 8. 12
Nanjangud	Do	25. 11. 12
Chamrajnagar	Do	15. 11. 12
Gundlupet	Do	Do
Heggaddevankote	Do	Do
Periapatna	Do	6. 11. 12
Hunsur	Do	12. 2. 13
Presidents office	Dt. Tp. Accts	1911-12 28. 7. 13
Do	Ml Tp. Accts	Do Do
Chamrajnagar	Municipality	Do Do
Hassan	Hassan Town Municipality	1910-11 & 1911-12 1. 5. 13
Arsikere	"	from 1910-11 to 12-13 15. 9. 13
Channarayapatna		Do 14. 11. 13
Hole-Narsipur		1910-11 & 1911-12 3. 1. 14
Arkalgud		1910-11 to 1912-13 3. 1. 14
Belur		Do 15. 4. 14

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

	Saklespur	1910-11 & 12-13	15.4.14
	Alur	Do	Do
Shimfa	Presidents' office Inl Acct	1910-11	21.2.12
Kadur	Tarikere municipality	1911-12 & 12-13	9.5.14
	Koppa	" Do	29.5.14
	Birur	" Do	Do
	Mudigere	" Do	Do

The Presidents concerned should arrange for their transmission without further delay and report to Govt why such inordinate delay has occurred in returning them.

6. Govt note that the system of Local Audit is working satisfactorily and has brought to light many irregularities and short comings in the accounts examined ~~and that the Local Audit Staff has done good work during the year~~.

(Approved by the offg H Secy on 21.2.15)

Circle 26.2.15

Offg Financial Secretary

24.2.15

To The Comptroller

" Presidents of Municipalities
Deputy Commissioners of Dists.

2.5.15.

GPB—12,000—15-2-13.

5060 41

M. S. 5]

GPB—2,000—13-7-14

No. 4770 K.7.86 8-13-14. 75-14

From

The Military Secretary to H. H.
the Maharaja of Mysore.

To

The Financial Secretary to
the Government of Mysore,

BANGALORE.

Bangalore, dated , the 31st May 1915.

Sir,

With reference to your letter No:Fl.6899 dated 28-5-1915, I have the honor to inform you that His Highness the Yuvaraja, the Comptroller and myself discussed the Kunigal Stud Farm Manual on the 12th and 13th February 1914 and it was decided to print and adopt it as it was approved.

Government sanction was thereupon obtained for printing the rules in the Government Press.

I have the honor to be,

Sir,

Your most obedient servant,

A. Jones Lt/Col

Military Secretary.